--- BABN's 5 mm. overprint 8 on RC-379 as used by "Rock City Tobacco" - June 1940 Budget ---

When the wartime Budget of September 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand the manufacturers, attempting to maintain an even price level on their brands, decreased package sizes by one cigarette per pack of ten, and the pre-war 10¢ ten cigarette package was reduced to nine cigarettes.

When the Budget of June 24th 1940 raised the excise duty to $ 6.00 per thousand, the manufacturers once again decreased package sizes by one per ten, and the Budget of 1939 pack of nine cigarettes became eight cigarettes retailing *across Canada* (except in Quebec) for 10¢ per pack.

The Province of Quebec on July 1st 1940, abolishing all previous municipal and provincial tobacco taxes, imposed a 10% tobacco tax on all items selling at or in excess of 10¢ (with any fraction of a tax-cent counting as a whole cent). This increased the price of eight cigarettes sold in Quebec to 11¢, and to quiet complaints and to keep the price at an even 10¢, the manufacturers early in 1941 introduced a pack of seven cigarettes - to be sold in the *Province of Quebec*.

For interim use at eight cigarettes in July 1940, BABN overprinted their sheets of the now obsolete nine cigarette stamp in black ink with six 8 mm. heavy horizontally stacked central *killer bars*, with a 5 mm. Gothic **8** at each side, plus four 4 mm. horizontally stacked *killer bars* at the bottom corners as the BABN provisional **RC-463**.

★**RC-463** - **8** on 9 cigarettes, *imperf*, the BABN 1940 overprint,
mimeographed 6 . . 13D / 23 by "Rock City Tobacco" in August 1940

[★RC-463]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	---	23	---	---	---	---

The first of the above illustrated copies of the 1940 definitive eight cigarette stamp was cancelled with the early Rock City date coding (the 6 . . 13D / 23 code reads as August 1940). Rock City evidently continued to cancel the eight cigarette stamp with their pre-war monthly code system, which had begun with 1 in October 1938 when *up-front* purchase of excise stamps was finally enforced.

The theoretical pre-war coding - 1932 Budget

	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1938	---	---	---	---	---	---	---	---	---	1	2	3
1939	4	5	6	7	8	9	10	11	12	13	14	15
1940	16	17	18	19	20	21	22	23	24	25		

--- 8 Cigarettes - the definitive Series “C” as used by “Rock City Tobacco” - 1940-41 ---

The definitive eight cigarette Series “C” imperforate stamp was in use within a few weeks of the tabling of the 1940 Budget. The first example is coded with the early simple two digit month code 25 in October 1940. The stamp was purchased pre-war and thus uses the pre-war coding. The product was added *excise duty* payable when delivered for consumption.

★**RC-377** - 8 cigarettes, imperf, mimeographed 6 . . 13D / 25 by “Rock City Tobacco” in October 1940

[RC-377]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	---	---	---	25	---	---

To mark production with stamps purchased under the September 1939 Budget “Rock City” adopted a four character code in which the first two digits gave the year (in reverse order), a third letter gave the year-quarter, and the final digit gave the month of that quarter. Thus 04B3 would read [1940] [2nd quarter] [3rd month] - June 1940.

RC-377 - 8 cigarettes, imperf, mimeographed 6 . . 13D / 14B2 by “Rock City Tobacco” in May 1941

[★RC-377]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1941	---	---	---	---	14B2	---	---	---	---	---	---	---
1942	---	---	---	---	---	---	---	---	---	---	---	---

--- 8 Cigarettes - the definitive Series “C” as used by “Rock City Tobacco” - 1941-42 ---

To mark production in the months following after July 1941 (using sheets purchased under the 1940 Budget), the letter indicating the month was discontinued as was the following month numerical indicator, and was replaced by a simple numerical month in two digits. Thus 1410 would read as [1941] [10th month] - or October 1941.

★ **RC-377** - 8 cigarettes, imperforate, mimeographed 6 . . 13D / 1412 by “Rock City Tobacco” in December 1941

[★RC-377]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1941	---	---	---	---	---	---	---	---	---	1410	---	1412
1942	2401	2402	2403	2404	---	2406	---	---	---	---	---	---

--- “Rock City” 2ct surcharges on 8 Cigarettes for the June 1942 Budget ---

When the Budget of June 24th 1942, under the “Special War Measures Act”, imposed an excise tax of 1¢ per five cigarettes or fraction thereof “Rock City” surcharged *on-hand* sheets of the eight cigarette imperforate stamp with a two-line 3 mm. Gothic **EXCISE / TAX** above a 4 mm. Gothic **2ct** using lower case letters, as the Rock City provisional **RC-550**. The surcharge is undated but comes from June 1942.

★**RC-550** - **EXCISE / TAX / 2ct** on 8 cigarettes, imperf, by “Rock City Tobacco” for the June 1942 Budget

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--- “Rock City” 2ct surcharges on 8 Cigarettes for the June 1942 Budget ---

In July 1942 Rock City altered the preceding to a four-line *one-time* red surcharge using a two-line 3 mm. Gothic **EXCISE / TAX** over a 6 mm. Gothic figure with lower case letters **2 ct** above the 2½ mm. Gothic date **2407** as the Rock City provisional **RC-557**. This was the last dated cancellation used by “Rock City”. This second format surcharge was made by Rock City on sheets of **RC-377** purchased under the 1942 Budget excise tax rate, less a discount for Rock City's cost of surcharging.

★**RC-557** - **EXCISE / TAX / 2ct / 2407** on C-362, Rock City’s 3 and 6½ mm. Gothic surcharge coded for July 1942

It would seem that under the Budget of 1942, the retail price of eight cigarettes for *across Canada* sales would have been 12¢ per pack (10¢ + tax on stamp). It is unlikely that they would sell seven cigarettes *in Quebec* at 13¢, as it is more probable that the 1942 *Quebec pack* would have been ten cigarettes at 15¢.

In July 1942, “Rock City” ceased using company and date codes, and the code sequence stopped, so further Rock City monthly schemas cannot be drawn.

--- “Rock City” 4c. / ■ dark blue re-surcharge of RC-627 for March 1943 Budget ---

During 1942 “Rock City” also used the imperforate 1942 BABN surcharge **RC-627** - **2c. / EXCISE / TAX** on eight cigarettes, since when the Budget of March 3rd 1943 doubled the excise tax, they re-surcharged their *on-hand* sheets in blue-black ink with a 5 mm. Gothic **4c.** over an 8 mm. *killer square* ■ as the “Rock City” provisional **RC-717**.

★**RC-717** - **4c.** / ■ over **2c. / EXCISE / TAX** on 8 cigarettes, imperf,
the “Rock City” re-surcharge of **RC-627** for the Budget of March 1943

Under the Budget of March 1943, the 4¢ surcharged eight cigarette pack would probably have sold *across Canada* at 15¢, and *in Quebec*, with their 10% tobacco tax, a seven cigarette 15¢ package seems logical.

Legislation subsequent to the Budget of March 1943, as a wartime economy measure, discontinued the packaging of sizes smaller than eighteen cigarettes, and thus BABN did not prepare their usual 6 and 3 mm. Gothic **4c. / EXCISE / TAX** surcharge for general distribution under the 1943 Budget, and production of these small cigarette packages ceased.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 8 cigarettes \ 6-13D],
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